THE DEBTORS' THIRTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS SEEKS TO RECLASSIFY CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE OBJECTION TO DETERMINE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OBJECTION AND/OR THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THE OBJECTION AFFECTS THEIR CLAIM(S).

IF YOU HAVE QUESTIONS, PLEASE CONTACT DEBTORS' COUNSEL, DOMINIC A. LITZ, ESQ. AT (212) 310-8000.

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Attorneys for Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

	X	
In re	:	Chapter 11
	:	_
SEARS HOLDINGS CORPORATION, et al.,	:	Case No. 18-23538 (RDD)
	:	
Debtors. ¹	:	(Jointly Administered)
	X	

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR - Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is c/o M-III Partners, LP, 1700 Broadway, 19th Floor, New York, NY 10019.

NOTICE OF HEARING ON DEBTORS' THIRTY-SEVENTH OMNIBUS OBJECTION TO PROOFS OF CLAIM (RECLASSIFYING CLAIMS)

PLEASE TAKE NOTICE that, on October 19, 2021, Sears Holdings Corporation and certain of its affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the "**Debtors**") filed the *Debtors' Thirty-Seventh Omnibus Objection to Proofs of Claim (Reclassifying Claims)* (the "**Objection**") with the United States Bankruptcy Court for the Southern District of New York (the "**Bankruptcy Court**").

PLEASE TAKE FURTHER NOTICE that the Objection requests that the Bankruptcy Court reclassify as general unsecured claims the claims associated with the proofs of claim listed on Exhibit A annexed hereto (the "Proofs of Claim" or "Claims"), on the ground(s) that such Claim(s) does not have a valid security interest in the property of the Debtors' estates or does not otherwise satisfy the requirements for administrative expense priority under section 503(b) of the Bankruptcy Code or other statutory priority under section 507(a) of the Bankruptcy Code.

PLEASE TAKE FURTHER NOTICE that the Court-Ordered Claims Hearing Procedures (the "Claims Hearing Procedures"), annexed hereto as Exhibit B, shall apply and govern the Objection. The Claims Hearing Procedures provide for certain mandatory actions by claimants (each, a "Claimant" and collectively, the "Claimants") within certain time periods. Therefore, please review the Claims Hearing Procedures carefully. Failure to comply with the Claims Hearing Procedures may result in the reclassification of a Proof of Claim without further notice to the applicable Claimant(s).

PLEASE TAKE FURTHER NOTICE that, if Claimant does NOT oppose the relief requested, then Claimant does NOT need to file a written response (the "**Response**") to the Objection and Claimant does NOT need to appear at the Hearing (as defined herein).

PLEASE TAKE FURTHER NOTICE that, if Claimant DOES oppose the relief requested, then Claimant MUST file with the Bankruptcy Court <u>and</u> serve on the parties listed below a Response to the Objection, so as to be filed and received by no later than November 2, 2021, at 4:00 p.m. (Prevailing Eastern Time) (the "Response Deadline").

PLEASE TAKE FURTHER NOTICE that Response(s) to the Objection, if any, must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules for the Southern District of New York, and shall be filed with the Bankruptcy Court (i) by attorneys practicing in the Bankruptcy Court, including attorneys admitted *pro hac vice*, electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov), and (ii) by all other parties-in-interest, on a CD-ROM, in text-searchable portable document format (PDF) (with a hard copy delivered directly to Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and shall be served in accordance with the *Amended Order Implementing Certain Notice and Case Management Procedures*, entered on November 1, 2018 (ECF No. 405) (the "Amended Case Management Order"), so as to be filed with the Bankruptcy Court and received by the parties listed below by or before the Response Deadline.

PLEASE TAKE FURTHER NOTICE that Response(s) to the Objection, if any, must contain, at a minimum, the following: (i) a caption setting forth the name of the Bankruptcy Court, the names of the Debtors, the case number and the title of the Objection to which the Response is directed; (ii) the name of the Claimant and description of the basis for the amount of the Proof of Claim; (iii) a concise statement setting forth the reasons why the Disputed Claim should not be reclassified for the

reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which Claimant will rely in opposing the Objection; (iv) all documentation or other evidence of the Proof of Claim, to the extent not included with the Proof of Claim previously filed with the Bankruptcy Court, upon which Claimant will rely in opposing the Objection; (v) the address(es) to which the Debtors must return any reply to Claimant's Response, if different from that presented in the applicable Proof of Claim; and (vi) the name, address, and telephone number of the person (which may be Claimant or Claimant's designated legal representative) possessing ultimate authority to reconcile, settle, or otherwise resolve the Proof of Claim on Claimant's behalf.

PLEASE TAKE FURTHER NOTICE that the Bankruptcy Court will consider a Response only if the Response is timely filed, served, and received in accordance with the Amended Case Management Order and the procedures set forth herein. A Response will be deemed timely filed, served, and received only if the original Response is actually received on or before the Response Deadline by (i) the chambers of the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601; (ii) Weil, Gotshal, & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Ray C. Schrock, Esq., Jacqueline Marcus, Esq., Garrett A. Fail, Esq., and Sunny Singh, Esq.), attorneys for the Debtors; and (iii) Akin Gump Strauss Hauer & Feld LLP, One Bryant Park, New York, New York 10036 (Attn: Philip C. Dublin, Esq., Ira Dizengoff, Esq., and Sara Lynne Brauner, Esq.), attorneys for the Official Committee of Unsecured Creditors appointed in these cases.

PLEASE TAKE FURTHER NOTICE that, except as otherwise permitted under the Claims Hearing Procedures, a hearing to consider the Objection will be held before the Honorable Robert D. Drain, United States Bankruptcy Judge, at the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601, on November 10, 2021 at 10:00 a.m. (Prevailing Eastern Time) (the "Hearing"). If Claimant files a Response to the Objection, Claimant should plan to appear at the Hearing. The Debtors, however, reserve the right to continue the Hearing on the Objection with respect to the Proof(s) of Claim that are the subject of such Response. If the Debtors do continue the Hearing with respect to such Proof(s) of Claim, then the Hearing on the Objection with respect to such Proof(s) of Claim, then a Hearing on the Objection will be conducted on the above date.

PLEASE TAKE FURTHER NOTICE that if Claimant does not timely file and serve a Response to the Objection with respect to the Claims listed on **Exhibit A** hereto, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed as **Exhibit B** to the Objection, which order may be entered without further notice or opportunity to be heard.

PLEASE TAKE FURTHER NOTICE that the Debtors retain the right to object on other grounds to the Proof(s) of Claim (or to any other Proof(s) of Claim Claimant may have filed) at a later date. Claimant will receive a separate notice of any such objection(s).

PLEASE TAKE FURTHER NOTICE that Claimant may participate in the Hearing telephonically, provided Claimant complies with the Bankruptcy Court's instructions (including, without limitation, providing prior written notice to counsel for the Debtors and any statutory committee), which can be found on the Bankruptcy Court's website at www.nysb.uscourts.gov.

PLEASE TAKE FURTHER NOTICE that, if any Claimant wishes to view the complete Objection, such Claimant can do so for free at https://restructuring.primeclerk.com/sears. Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Proof(s) of Claim.

Dated: October 19, 2021

New York, New York

/s/ Garrett A. Fail

WEIL, GOTSHAL & MANGES LLP 767 Fifth Avenue New York, New York 10153 Telephone: (212) 310-8000 Facsimile: (212) 310-8007 Ray C. Schrock, P.C. Jacqueline Marcus Garrett A. Fail Sunny Singh

Attorneys for Debtors and Debtors in Possession

Exhibit A

Disputed Claims

	Schedule of Disputed Claims to be Reclassified Affected		
Dismuted			
Ref #	Disputed Claims	Proof of	
	A&GS CONTRACTOR INC	Claim No. 12634	
	A-1 FIXIT SHOP	12634	
	ABRAMS, LAKISHA V.	14488	
	ABREU, CECILIA	12791	
	ABREU, CECILIA	13371	
	ADAMO, CARA B	9433	
	AGUILAR, DIANA	11078	
	AGUINAGA, JOHNNY A	18851	
9.	AIKINS, SCOTT RICHARD	20310	
	ALBRIGHT, TARA CHAUNISE	776	
	ALLEN, JOANESE R	16033	
	ALLISON MATTIE L	10352	
	ALOHILANI ORCHIDS, INC.	2362	
	AMERICA'S FRESH FOODS, INC.	6067	
	AMIAR, ABDELHAMID	18998 14272	
	ANDERSON, MARJORIE	9843	
۷. ۵	ANDERSON, STACY ANDERSON, SYLVIA	13788	
	ANDREWS, JAMES E	16089	
	ANTHONY, DORCAS D	15146	
	ANTOINE, WEDY	6293	
	ARELLANO, CASSANDRA	10310	
	ARISPE, DORA A	15117	
	ARIZPE, MARIA A	10490	
	ARNOLD, GARY R	10578	
	ASUELO, MARCIAL	14792	
	ASUELO, MARCIAL	14410	
	AUER, JOANN	18565	
	BADDING, DORIS	15609	
	BALOCAN, CORA	17630	
	BARNES, HORACE	10670 19627	
	BARNES, UNA D BARTON, SOPHIA A	12569	
	BATEMAN, NAJAH	18439	
	BEAM, JAMES A	9400	
	BEEBE, ELIZABETH M	11657	
	BELLO, SHAKIRUDEEN	10266	
	BERGER, KIMBERLY N	19767	
	BERTA, CINDY L	12945	
	BETTS, RYAN R.	14695	
11.	BISHOP, CHERYL	8963	
	BLK PROPERTY VENTURES, LLC	17679	
	BLUMBERG, MICHAEL	9319	
	BOCANEGRA, JIMMY	8364	
	BOCANEGRA, JIMMY	8409	
	BOCANEGRA, JIMMY	8709	
	BOCANEGRA, JIMMY	8880	
	BOS, DANA E BOS, DIANA	15788 4763	
	BRACKIN, ALICE B	11020	
	BRADLEY, SUSAN KAY	11841	
	BRADSHAW WESTWOOD TRUST	16451	
	BRANTLEY, MARJORIE	10390	
	BRESCH, JAMES E.	20084	
	BRESCHER, JAMIE	12568	
	BREWER, SHEILA	9546	
	BROADNAX , JACQUELINE D	13627	
	BRONSON, MARISSA A	8957	
9.	BROOKINS SR, LORNE	9860	
	BROWNE, MARILYN	19055	
	BRUNSTING, BLAIR	4518	
2.	BURNS, AMY	9100	

	Schedule of Disputed Claims to be Reclassified		
Ref	Disputed	Affected Proof of	
# 62	Claims BUTI, JUDITH L.	Claim No. 21621	
	BV USA ENTERPRISES INC	2060	
	BV USA ENTERPRISES INC.	294	
	BV USA ENTERPRISES INC.	297	
	BYRD, JUREEM K	12681	
	CAITO FOODS, LLC	12395	
	CALI CHIC	11037	
70.	CALN TOWNSHIP	9622	
	CALVIN, ANTHONY	8966	
	CAMPBELL, CHRISTOPHER M	10633	
	CANAS, ESTHER M.	13588	
	CAPITAL BUILDING SERVICES GROUP, INC	17587	
	CAPITAL BUILDING SERVICES GROUP, INC	18327	
	CAPITAL BUILDING SERVICES GROUP, INC	18726	
	CAPITAL BUILDING SERVICES GROUP, INC.	18081	
	CAPITAL BUILDING SERVICES GROUP, INC. CARBALLO, MANUELITA	18090 15256	
	CARIBBEAN LOTTERY SERVICES	15256 3595	
	CAROL, NAUD	11294	
	CARTER, WILLIAM	12737	
	CEVASCO, CLARA L.	11293	
	CHANNEY, JUWAN	19986	
	CHAPMAN, DEBRA	14779	
	CHAVEZ, OMAR	13504	
	CHERRY, JADA	13939	
	CHILES, JUANITA H	19086	
	CHIN, KARL A	17914	
	CITY OF BREA	18059	
	CITY OF DOWNEY	20252	
	CITY OF ESCONDIDO	19552	
	CITY OF GRAYLING	6489	
	CITY OF LOS ANGELES, OFFICE OF FINANCE	19913	
	CITY OF SANTA CLARITA	17939	
	CLARK, IESHIA N	11979	
_	CMM, LLC	10634 17906	
	COBARRUBIAS, ANTONIA	7875	
	COHEN, MICHAEL A	11993	
	COHEN PATRICIA B	12178	
	COLEMAN, MONTEZ	19503	
	COLMENARES, EUFROSINA	3169	
	COMERATE, SR., DOMINIC JOHN	4577	
105.	COMSTOCK, KENNETH	13518	
	CONNECTICUT NATURAL GAS CORPORATION	6607	
	CONTI, BIAGIO	19151	
	CONTINENTAL 51 FUND LIMITED PARTNERSHIP, A WISCONSIN LIMITED PARTNERSHIP	13168	
	CORBETT, MADISON	15099	
	CORBIN, SARAH	2466	
	COUNTEE, LINDA C	10713	
112.	COWARD, EVELYN	18838	
	CRAFTS, JOHN M CRAMER, TAMMY	14216 9094	
	CRAW, DEWEY A	13213	
	CRUZ, ROSIE V	18683	
	CULLITON, ANDREA M	11451	
	D'AMBROSIO, MICHAEL	19143	
	DANIEL, SHIRLEY	17671	
	DANIELS, DOUGLAS P	18592	
	DAVENPORT, JONATHAN DANIEL	1727	
	DAVIES, CHRISTOPHER	18540	
	DAVIS, CAROL B	14015	
	DAVIS, KIMBERLY R	18931	

	Schedule of Disputed Claims to be Reclassified		
		Affected	
Ref	•	Proof of	
125	DAVIS, STEVEN E	Claim No. 5996	
	DEAL, LUCILLE H	26152	
	DEMARACO, JENNIFER	19299	
	DENNIS, BEVERLY	20279	
129.	DESAI, KAMLESH R	17229	
	DEVORE, ALICIA A.	9786	
	DI CICCO, THOMAS	12065	
	DIAZ JIMENEZ, JAVIER	18623	
	DICKENSON, INGRID DIFEBO, REBECCA L	14910 12198	
	DOHMAN, AMIE L	16354	
	DOLLUS, GUITA	9685	
	DONALD, BRITTON	10058	
	DOOLEY, CARRIE R	11048	
	DUCKSWORTH, CORDERO	15079	
	DUCUSIN, ROWENA R	2206	
	DULING, REVELLE T	10099	
	DUNN, CAROL A DUNN, LETISHA	9921 18936	
	DURHAM SUPPLY INC.	8434	
	DURMMOND, DELOIS	19176	
	EARNEST, SUSAN	14785	
	EARNESTY, MISTY D	13714	
148.	EDMONDS, JEROME C	17166	
	EDWARDS, SIDNEY C	9438	
	EJAZ, SUE L	14550	
	ELDER, SARA E	16530	
	EPIC DESIGNERS LIMITED ESPINOZA, HECTOR	5961	
	EVANS, DEBORAH L	8622 6011	
	FABER, CHARLES	10736	
	FARTINI, MICHAEL	13396	
	FATHI AZZALARAB LLC	17674	
	FAVALE, JOSEPH	10237	
	FENSTER, JOVI Z	11726	
	FERGUSON, LAQUANDA	19118	
	FERRAN, TIMOTHY ALAN	9077	
	FERRI, LORRAINE M FIDEL, BENARD	10811 13556	
	FIFERLICK, DAWN K	10013	
	FLYNN, DENNIS	10765	
	FORMAN, DARYLE	11386	
	FORT COLLINS UTILITIES	19994	
	FOX, CLARK L	3895	
	FRANCIS, MILDRED	11762	
	FRANCO MANUFACTURING CO., INC.	6912	
	FRATRICH, STEPHEN J	11389	
	FREDERICK HART CO. INC. FREDERICK HART INC. DBA	1619 1203	
	FREDRICK, LINDA	18563	
	FRED'S SMALL ENGINE REPAIR	11446	
	FUELLING, TERRY	8302	
	GABERT, JUDITH A	13135	
178.	GARCIA, MARIA	6124	
	GARTNER, JONATHAN C	13808	
	GARVEN, EDWINA D	10538	
	GATOR OESTE OWNER, LLC	7798	
	GEARY, ELIZABETH S GENERAL INTERNATIONAL POWER PRODUCTS, LLC	10131	
	GEOG, CLINTON J	1751 1713	
	GILHUYS, MARSHA	11660	
	GILLETTE, JEFFREY R	12239	

	Schedule of Disputed Claims to be Reclassified		
Ref	Disputed	Proof of	
#	Claims	Claim No.	
	GLASSER-SCHWARTZ INVEST P/S PLAN GODFREY, ANDREW C	12131 11767	
	GODFREY, ANDREW C	4932	
	GOEHL, LAWANA R	11763	
	GOKALDAS EXPORTS LTD.	20155	
	GOLAY, LYNETTE R	14771	
	GONZALEZ , MARTIN	13273	
	GONZALEZ, ANA Y	19347	
195.	GONZALEZ, HECTOR L.	18372	
	GOODY PRODUCTS, SUBSIDIARY OF NEWELL BRANDS, INC.	6714	
	GORIN, TRECI S	17721	
	GRAFFEO, NICHOLAS	19092	
	GREEN, CHAD E	19602	
	GREEN, GEOFFREY K.	6261	
	GREEN, SCOTT M	11994	
202.	GREENUP, PAULA GREER III, RUSSELL T	16521	
	GREESON, JILLIAN J	2330 18892	
	GRIEGO, LORETTA S	9598	
	GROGNO, HEIDI I	10595	
	GROOME, DAVID A	10863	
	GROUPON, INC.	14912	
	GUERRA, JEAN M	13822	
	GUTIERREZ, MIGUEL VARGAS	16363	
211.	GUTIERREZ, RODRIGO A	19149	
212.	GWENDOLYN, DAVIS	20265	
	HAGEN, SARRA J	10403	
	HAHN, CRAIG A	11014	
	HALL, CAROLE A	12340	
	HALL, REBECCA R	15002	
	HALTER, SYLVIA	18880	
	HAMEL, ALAN R HAMILTON, JEFFREY	2257 9537	
	HAMM, MICHAEL	15066	
	HAMMOCK, DONALD M	1980	
	HAMOCK, DONALD M	9464	
	HANESWORTH, DANIEL J	8126	
	HARDING, EDWA	11971	
225.	HAYES, ATISA	4390	
226.	HEIVILIN, DEBRA J	10600	
	HELMS, RODNEY E	5451	
	HERNANDEZ, JOSE	17995	
	HOAGLAND, AARON L	17066	
	HOFMANN, JOSEPH A	13187	
	HOLGUIN, SYLVIA	13245	
	HOLLOWAY, FELICIA	9203	
	HOLMES, CAROL	10437	
	HONEYCUTT, AMY L HORACIO, FURLONG	18914	
	HOWARD, SANDRA	11964 18860	
	HUDAK, TRAVIS	2311	
	HUDDLESTON, RAMONA	8572	
	HUGHES, ALEXIS D	19673	
	HULETT, IRENE C.	7669	
	HULL, GRAYSON S.	14196	
	HULL, GRAYSON S.	14284	
	HYANNIS WATER SYSTEM	8133	
	ILCO SITE REMEDIATION GROUP	15964	
	ILLINOIS SCHOOL DISTRICT U-46	19977	
	INGRAM, ASHLEY C	12601	
	INTERNATIONAL DISTRIBUTORS DBA / SUMMIT INTERNATIONAL	20300	
248	ISOM, THOMAS	17400	

	Schedule of Disputed Claims to be Reclassified		
	Affected		
Ref	Disputed	Proof of	
#	Claims	Claim No.	
	JACKSON, STEPHEN C.	6287	
	JACKSON, WENDY	26480	
	JACKSON, YVONNE	18617	
	JACQUETEE, HENRY JASPER MUNICIPAL UTILITIES	20135 10311	
	JAURE, NICOLE	19460	
	JENNINGS, MICHELE L	15826	
	JOHN E NEWMAN / GEORGETOWN PROPERTIES C/O JL & JE NEWMAN SL & ST NEWMAN	19414	
	JOHNSON JEANNE	9769	
	JOHNSON, CASEY	12523	
	JOHNSON, KELLY L	15570	
260.	JOHNSON, MAJOR W.	14700	
261.	JOHNSON, MARILYN E	14549	
	JOHNSON, VICKI M	16491	
	JOHNSON, ZENOBIA L.	14352	
	JONES, BETTY J	11593	
	JONES, MARDA KAY	17163	
	JONES, VINCENT L.	12575	
	KAPPAROS, SANDY P	18976	
	KAROOIANNIS, CHRISTINA I KASPARIAN, LAUREEN A.	19009 14480	
	KASSNER, RACHEL A	11065	
	KEENS SERVICES, INC.	9154	
	KELLER, ROSEMARIE ELIZABETH	22578	
	KELLUM, KIERRA A	12255	
	KELLY, PEGGY	20515	
	KEPAA, FAITH	12606	
	KESSLÉR, JOAN	11950	
	KILLINGER, FRED R	18774	
	KOCANDA, CANDICE T	19678	
	KOLLARIK CATHERINE L	9528	
	KRISS, JANE	10586	
	KRUSZEWSKI , FRANK M	11770	
	KUNKEL SHARON M	13608	
	LAGUATAN, ROXANNE S.	5410	
	LAHEY, TIMOTHY P	10727	
	LAM, CORNELL K	10771	
	LANKFORD, DARYL G LAPAS, ANNETTE	11972 15093	
	LAVALLEY, ALBERT	10534	
	LAVRINOVICH YELENA	11675	
	LAWSON, LINDA P	13700	
	LECHNER, JAMES HAK SEON	12019	
	LEDFORD, TESLA A	19644	
	LEE, CHRISTOPHER B	2790	
294.	LEE, VELVA	18784	
	LENNOX, TIMOTHY ALLEN	17519	
	LEVIN, EDGAR	9401	
	LIBERTY MUTUAL INSURANCE COMPANY	14918	
	LIRANZO, CARLOS A.	2846	
	LISSER, ALEKSANDR	15076	
	LOPEZ, JESSE	20329	
	LOPEZ, SANDRA L LOSCH, NANCY L.	13687 18227	
	LOURDES TAMONDONG	20558	
	LU, XIAOCHANG	107	
	MACAULAY, TERRY AND KEVIN	15580	
	MACIAS KRISTINA J	9696	
	MADISON SUBURBAN UTILITY DIST	12002	
	MADISON SUBURBAN UTILITY DIST	12006	
	MADISON SUBURBAN UTILITY DIST	12076	
	MADISON SUBURBAN UTILITY DIST	12082	

	Schedule of Disputed Claims to be Reclassified		
Ref	Disputed	Affected Proof of	
#	Claims	Claim No.	
	MAHONEY, LUCY	10436	
	MALEK, BARBARA J	12305	
	MANCERA, JOSE E	17224	
	MANGA MANUEL E	10371	
	MANGIA-CUMMINGS, SUZZANN	26443	
	MARIA DEL CONSUELO AVALOS DE GAYTAN	11324	
317.	MARK PLAZA FIFTY L.P.	17340	
318.	MARTIN, FLOR S	18911	
	MARTIN, TAMESIA M	18764	
	MARTINEZ, BELINDA	1997	
	MARTINEZ, MARIA	18567	
	MASTALERZ, ELLEN T	17079	
	MATHISEN OPTOMETRY	19246	
	MATIAS, ROBERTO	10394	
	MCCAFFERY, DARLENE	3331	
	MCCAMMITT, ROB L MCCARSON, KIMBERLY	9777	
	,	3082	
	MCCARSON, KIMBERLY MCGOWIN, JAY M	9651 9001	
	MCINTOSH, JULIE L.	12984	
	MCINTOSH, TARA L	14821	
	MCNEAL, SHEAKILA	13902	
	MCNEELA, STEPHEN J	10698	
	MCS HEMET VALLEY CENTER LLC	16308	
	MEADORS, SAGE B	12212	
	MEIXNER, RONALD J	2499	
	MEJIA, ANGELICA M	16945	
	MELLAS, CHARLES EDWARD	4686	
	MERCADO, MARITZA	18844	
340.	MERVIN, JAMES A	22593	
	MIAMI-DADE COUNTY - RER-DERM	8425	
	MIAMI-DADE COUNTY-DERM	8456	
	MICKENS, ERRICA	15701	
	MILLER, ANDREW	13549	
	MILLS, WILLIE A	10972	
	MITCHELL, SHANNON H.	23212	
	MOBIN, MOHAMMAD	15053	
	MONGE, ANA	19813	
	MONROE , RICHARD MOODY, SCHNEAKA	12175 11999	
	MOORE, JAN		
	MORGAN, JEFF E.	13303 2799	
	MORRIS, RUBY	26505	
	MORRIS, STEVEN D.	9235	
	MORROW, SANDRA	9441	
	MOSSO, RONALD T.	12825	
	MP HOLDINGS, LLC	19628	
358.	MUELLER, KATHLEEN P	1966	
	MURPHY, DARLENE	13612	
360.	MUSSELMAN, THOMAS A	11722	
	NAKAHARA, CATHERINE	17366	
	NAVARRO, OSCAR	19388	
	NDUNYU, MARTIN	8615	
	NELSON, BRIAN L	7621	
	NELSON, NELECIA	16742	
	NELSON, WILLIE L	18628	
	NEWAY INTERNATIONAL INC	11431	
	NORTHWOODS SHOPPING CENTER, LLC	13355	
	NY COMMUNITY FINANCIAL LLC	11027	
	OESTREICH, EVAN R	17240	
1/1	OKAZAKI, MILTON F.	13336	
	OLOF, LIDEN	10502	

	Schedule of Disputed Claims to be Reclassified		
	Affected		
Ref	Disputed	Proof of	
#	Claims	Claim No.	
	ORNELAS, SYLVIA OWENS, LORETTA	20384 18760	
	PACHECO, DONAJI	17118	
	PAGE, KATRINA A	10792	
	PAGONE, ELAINE	4912	
	PARAGON CENTER, LLC	15762	
	PARKE, STARR L	18211	
	PARKS, ANTHONY J	11033	
381.	PARKS, ANTHONY J. PASTRANA, PEDRO J	11115 20278	
	PATTERSON, SHAWN	17647	
	PEREZ ALMODOVAR, JOSE G	18855	
	PEREZ, ROSARIO EDITH	6076	
	PERLIK, CHERI	9037	
	PERU K-M COMPANY, LLC	14851	
	PICKNER, NANCY	13740	
	POLISE, CONCETTA	6137	
	POWELL, TANYA PR FINANCING LIMITED PARTNERSHIP (FRANCIS SCOTT KEY)	14315 19566	
	PREMIER PRODUCTS LLC	10724	
	PREUDHOMME, WENDY A	18192	
	PRICE, HILISHA	18064	
	RAINES, DANIELLE	18743	
	RALOWSKI, MARY	10577	
	RAMER MICHAEL L	11754	
	RAMIREZ, NAYELI	15149	
	RASCHE, SHANE	18697 12282	
	RELIFORD, ERMA RHEAULT, STEVEN R	11498	
	RHODE ISLAND TEXTILE CO	6674	
	RICHARDSON CARLISLE, FLORENCE A.	22399	
	RICHTER, SABRINA	12631	
	RIVARD, ANDRE A	14461	
	ROBERTSON, PIA	18095	
	ROCKETT, DELLAREESE	14580	
	RODRIGUEZ, RONALD G ROGAL, ELIZABETH	11687 10430	
	ROGERS, DORIS	20147	
	ROTH, JEFFREY E	10971	
	ROUNDS, SHARON	16045	
	ROUSSET, RUBEN	12633	
	ROVETO, DIANE	10450	
	RURAL KING REALTY, LLC	20191	
	RURAL KING REALTY, LLC	20192	
	RURAL KING REALTY, LLC RURAL KING REALTY, LLC	20198 20199	
	RUSNAK, ROXANE N	14732	
	RUTKOWSKI, JENNIFER M	14528	
	SABOL, PAULA R	15789	
422.	SACCO, ZAHILIA	13026	
	SALAHUDDIN, SHAIFAH	16344	
	SALAHUDDIN, SHAIFAH	16477	
	SALAZAR, MARTHA	14212	
	SANCHEZ, MERCEDES SANDERS, VERNAIL C	19828 19275	
	SANTIAGO BRENDA	19275	
	SAUER, ROLAND R	6514	
	SCHELL, DEBRA K	11639	
	SCHMIDT, CHERYL D	15832	
432.	SCHOGGINS, WENDY LARSON	5580	
433.	SCHUMAN, LINDA	19632	
434	SCOTT HOBSON, TRUSTEE OF SCOTT HOBSON REVOCABLE TRUST	12755	

	Schedule of Disputed Claims to be Reclassified		
		Affected	
Ref	Disputed	Proof of	
#	Claims	Claim No.	
435.	SCREEN ACTORS GUILD-AMERICAN FEDERATION OF TELEVISION AND RADIO ARTISTS	17559	
436.	SCREEN ACTORS GUILD-AMERICAN FEDERATION OF TELEVISION AND RADIO ARTISTS	17697	
437.	SCREEN ACTORS GUILD-AMERICAN FEDERATION OF TELEVISION AND RADIO ARTISTS	17922	
438.	SECCO SHIRLEY A	13399	
439.	SECCO, SHIRLEY A	14863	
440.	SERRANO-ALATORRE, IRMA Y	15123	
441.	SHINE NISHA	19539	
442.	SHUSTER, DOUG	20274	
443.	SIMPSON, CAMBRIA	14387	
444.	WATKINS, CONYUS A	9084	
445.	WAY STREET LLC	14458	
446.	WEAKLEY, SARAH	8986	
447.	WHITEMAK ASSOCIATES, A PENNSYLVANIA LIMITED PARTNERSHIP	13234	
448.	WIEDEMANN, LINDA D	13131	
449.	WIENM PROPERTIES	12516	
450.	WILEY, ALAN	15735	
451.	WILLETT, CHRISTOPHER J	18429	
452.	WILLIAMS, DORIS	10572	
453.	WILLIAMS, JOSEPH	8619	
454.	WILLIAMS, MARJORIE	26439	
	WOOD, DAVID DONALD	9765	
456.	WRIGHT, MARQUELLA	15813	

Exhibit B

Claims Hearing Procedures

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

	- x	
In re	:	Chapter 11
SEARS HOLDINGS CORPORATION, et al.,	: :	Case No. 18-23538 (RDD)
Debtors. 1	: :	(Jointly Administered)
	- Y	

COURT-ORDERED CLAIMS HEARING PROCEDURES

The claims hearing procedures (the "Claims Hearing Procedures") described herein have been ordered by the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") to apply to the Chapter 11 cases of the Sears Holdings Corporation and its affiliated debtors (collectively, the "Debtors").

Claims Hearing Procedures

- 1. Pursuant to the Amended Order Implementing Certain Notice and Case Management Procedures, entered on November 1, 2018 (ECF No. 405) (the "Amended Case Management Order"), the Bankruptcy Court established periodic omnibus hearings (the "Omnibus Hearings") in these Chapter 11 cases. The Debtors shall schedule the return date for claims objections, omnibus or otherwise, for hearing at Omnibus Hearings or other hearings the Debtors may schedule with the Bankruptcy Court.
- 2. The Bankruptcy Court may enter an order at the scheduled hearing sustaining an objection to proofs of claim (each, a "**Proof of Claim**") with respect to which no response (a "**Response**")² is properly filed and served.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR - Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is c/o M-III Partners, LP, 1700 Broadway, 19th Floor, New York, NY 10019.

² Any information submitted in connection with a Proof of Claim shall be part of the record with respect to the relevant Claim, and any such information already submitted need not be resubmitted in connection with the Claims Hearing Procedures.

- 3. The hearing to consider an objection to Proofs of Claim as to which a Response is properly filed and served (each, a "Contested Claim") shall be set for a contested hearing (each, a "Claims Hearing") to be scheduled by the Debtors, in their sole discretion, as set forth herein. The Debtors may request that the Bankruptcy Court schedule Claims Hearings on the date and/or time of the Omnibus Hearings or at another date and time.
- 4. The Debtors shall schedule a Claims Hearing for a Contested Claim as follows:
 - (i) For a non-evidentiary hearing to address whether the Contested Claim has failed to state a claim against the Debtors which can be allowed and should be dismissed pursuant to Bankruptcy Rule 7012 (a "Sufficiency Hearing"), unless the Debtors serve the applicable claimant (the "Claimant") with a Notice of Merits Hearing (as defined herein), the Sufficiency Hearing shall go forward at the return date set in accordance with paragraph 1 of these Claims Hearing Procedures. The legal standard of review that will be applied by the Bankruptcy Court at a Sufficiency Hearing will be equivalent to the standard applied by the Bankruptcy Court upon a motion to dismiss for failure to state a claim upon which relief can be granted.
 - (ii) For an evidentiary hearing on the merits of a Contested Claim (a "Merits Hearing"), the Debtors may, in their sole discretion, serve upon the relevant Claimant, by email or overnight delivery, with a copy to the Creditors' Committee, and file with the Bankruptcy Court, a notice substantially in the form attached to the *Order Approving (I) Claims Objection Procedures, (II) Claims Settlement Procedures, and (III) Claims Hearing Procedures* (ECF No. 3014) as Exhibit 2 (a "Notice of Merits Hearing"), at least thirty (30) calendar days prior to the date of such Merits Hearing. The rules and procedures applicable to such Merits Hearing will be set forth in any scheduling order issued by the Bankruptcy Court in connection therewith.
- 5. Discovery with respect to a Contested Claim will not be permitted until either: (i) the Bankruptcy Court has held a Sufficiency Hearing and determined that the Contested Claim states a claim that could be allowed and should not be dismissed pursuant to Bankruptcy Rule 7012; or (ii) the Debtors have served on the relevant Claimant a Notice of Merits Hearing with respect to the Contested Claim.
- 6. The Debtors may file and serve a reply (a "**Reply**") to a Response no later than 4:00 p.m. (Prevailing Eastern Time) on the day that is at least two (2) business days prior to the date of the applicable hearing.
- 7. The Debtors, in their sole discretion, are authorized to further adjourn a hearing scheduled in accordance herewith at any time by providing notice to the Bankruptcy Court and the Claimant.
- 8. **Sanctions**. The Bankruptcy Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the Claims Hearing Procedures.

BY ORDER OF THE BANKRUPTCY COURT

Hearing Date and Time: November 10, 2021 at 10:00 a.m. (Eastern Time) Response Deadline: November 2, 2021 at 4:00 p.m. (Eastern Time)

WEIL, GOTSHAL & MANGES LLP

767 Fifth Avenue

New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Ray C. Schrock, P.C.
Jacqueline Marcus
Garrett A. Fail
Sunny Singh

Attorneys for Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re : Chapter 11

SEARS HOLDINGS CORPORATION, et al., : Case No. 18-23538 (RDD)

•

Debtors. 1 : (Jointly Administered)

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DEBTORS' THIRTY-SEVENTH OMNIBUS OBJECTION TO PROOFS OF CLAIM (RECLASSIFYING CLAIMS)

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR - Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is c/o M-III Partners, LP, 1700 Broadway, 19th Floor, New York, NY 10019.

THIS OBJECTION SEEKS TO RECLASSIFY CERTAIN FILED PROOFS OF CLAIM. PARTIES SHOULD REVIEW THE OBJECTION TO DETERMINE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OBJECTION AND/OR THE EXHIBIT ATTACHED HERETO TO DETERMINE WHETHER THE OBJECTION AFFECTS THEIR CLAIM(S).

IF YOU HAVE QUESTIONS, PLEASE CONTACT DEBTORS' COUNSEL, DOMINIC A. LITZ, ESQ. AT (212) 310-8000.

TO THE HONORABLE ROBERT D. DRAIN, UNITED STATES BANKRUPTCY JUDGE:

Sears Holdings Corporation and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the "**Debtors**"), respectfully represent as follows in support of this omnibus objection (the "**Objection**"):

Background

- 1. Beginning on October 15, 2018 (the "Commencement Date") and continuing thereafter, each of the Debtors commenced with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") a voluntary case under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.
- 2. On October 24, 2018, the United States Trustee for Region 2 appointed an official committee of unsecured creditors (the "Creditors' Committee"). No trustee or examiner has been appointed in these chapter 11 cases.
- 3. The Debtors' chapter 11 cases are being jointly administered for procedural purposes only pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").
- 4. On February 8, 2019, the Bankruptcy Court entered the Order (I) Approving the Asset Purchase Agreement Among Sellers and Buyer, (II) Authorizing the Sale of Certain of the Debtors'

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Assets Free and Clear of Liens, Claims, Interests and Encumbrances, (III) Authorizing the Assumption and Assignment of Certain Executory Contracts, and Leases in Connection Therewith and (IV) Granting Related Relief (ECF No. 2507) (the "Sale Order"), pursuant to which the Debtors sold substantially all their assets to Transform HoldCo LLC ("Transform").

- 5. On October 15, 2019, the Court confirmed the Modified Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors (ECF No. 5370).
- 6. Additional information regarding the Debtors' business, capital structure, and the circumstances leading to the commencement of these chapter 11 cases is set forth in the *Disclosure Statement for Second Amended joint Chapter 11 Plan of Sears Holdings Corporation and Its Affiliated Debtors* (the "**Disclosure Statement**") (ECF No. 4390).²

Jurisdiction

7. This Bankruptcy Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Bankruptcy Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Relief Requested

- 8. The Debtors file this Objection pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, seeking entry of an order reclassifying to general unsecured claims the asserted secured, administrative expense priority and other priority claims associated with the Proof of Claims listed on **Exhibit A** annexed hereto (collectively, the "**Disputed Claims**").
- 9. The Debtors preserve their rights to later object to any Disputed Claim. This Objection does not constitute an admission or acknowledgement by the Debtors that any of the Disputed Claims should be allowed.

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² Capitalized terms used but not otherwise defined herein shall have the respective meanings ascribed to such terms in the Disclosure Statement.

- 10. The Debtors have examined each Disputed Claim, all documentation provided with respect to each Disputed Claim, and the Debtors' respective books and records, and have determined in each case the Disputed Claim asserts a claim against the Debtors that should be classified in its entirety as general unsecured. In each case, the claimant either provided no supporting documents establishing (i) entitlement to administrative expense priority under section 503(b) of the Bankruptcy Code, (ii) entitlement to other statutory priority under section 507(a) of the Bankruptcy Code or (iii) a valid security interest in the property of the Debtors' estates.
- 11. A proposed form of order granting the relief requested herein is annexed hereto as **Exhibit B** (the "**Proposed Order**").

The Disputed Claims Should Be Reclassified

- 12. A filed proof of claim is "deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). Upon an objection, the claimant has the burden to demonstrate the validity of the claim. See Rozier v. Rescap Borrower Claims Tr. (In re Residential Capital, LLC), 15 Civ. 3248, 2016 WL, 796860, at *9 (S.D.N.Y. 2016); In re Arcapita Bank B.S.C.(c), No. 12–11076 (SHL), 2013 WL 6141616, at *1 (Bankr. S.D.N.Y. Nov. 21, 2013), aff'd sub nom. In re Arcapita Bank B.S.C.(c), 508 B.R. 814, 817 (S.D.N.Y. 2014); In re Motors Liquidation Co., No. 09-50026, 2012 WL 1886755, at *3 (S.D.N.Y. May 12, 2012); In re Oneida, Ltd., 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), aff'd, No. 09 Civ. 2229 (DC), 2010 WL 234827, at *5 (S.D.N.Y. Jan. 22, 2010); In re Adelphia Commc'ns Corp., Ch. 11 Case No. 02-41729, 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); In re Rockefeller Ctr. Props., 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).
- 13. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that "such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law." 11 U.S.C. § 502(b)(1).
- 14. In addition, a Claimant asserting an administrative expense claim priority bears the burden of establishing their entitlement to such priority. *See, e.g., In re Bethlehem Steel Corp.*, 479 F.3d

167, 172 (2d Cir. 2007) ("The burden of proving entitlement to priority payment as an administrative expense . . . rests with the party requesting it."); *In re Drexel Burnham Lambert Grp. Inc.*, 134 B.R. 482, 489 (Bankr. S.D.N.Y. 1991) ("The burden of establishing entitlement to priority rests with the claimant and should only be granted under extraordinary circumstances, to wit, when the parties seeking priority have sustained their burden of demonstrating that their services are actual and necessary to preserve the estate.") (quotation omitted).

- Code also bears the burden of establishing such priority. See, e.g., In re Bethlehem Steel Corp., 479 F.3d 167, 172 (2d Cir. 2007) ("The burden of proving entitlement to priority payment . . . rests with the party requesting it."); In re Drexel Burnham Lambert Grp. Inc., 134 B.R. 482, 489 (Bankr. S.D.N.Y. 1991) ("The burden of establishing entitlement to priority rests with the claimant and should only be granted under extraordinary circumstances, to wit, when the parties seeking priority have sustained their burden of demonstrating that their services are actual and necessary to preserve the estate.") (quotation omitted). Moreover, statutory priorities under the Bankruptcy Code are to be construed and awarded narrowly and consistent with the intent of the Bankruptcy Code. See, e.g., Howard Delivery Serv. v. Zurich Am. Ins. Co., 547 U.S. 651, 667, 669 (2006) (noting the longstanding principle that administrative claims "must be tightly construed" to accomplish the Bankruptcy Code's objective of equal distribution to creditors).
- 16. Similarly, if a creditor cannot demonstrate that its claim is secured by a valid, perfected lien or other security interest in property of the Debtors' estates, it must follow that such claim is unsecured. See, e.g., In re Dairy Mart Convenience Stores, Inc., 351 F.3d 86, 91 (2d Cir. 2003) (finding that a creditor that is a beneficiary of a letter of credit is only an unsecured creditor vis-à-vis the bankruptcy estate without a direct security interest); In re WorldCom, Inc., 362 B.R. 96, 120 (Bankr. S.D.N.Y. 2007) (reclassifying a purportedly secured claim as unsecured because it was based on a lapsed lien). Such claims are routinely reclassified when the claim is not secured by a valid and properly perfected lien. See In re Tops Holding II Corp., Case No. 18-22279 (RDD) (Bankr. SDNY, Jun. 26, 2019) (ECF No. 935)

5

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(reducing/reclassifying claims to the extent not secured by a proper lien on property in which the estate has an interest); *In re Runway Liquidation Holdings, LLC*, Case No. 17-10466 (SCC) (Bankr. SDNY, May 16, 2018) (ECF No. 901) (same); *In re Cenveo, Inc.*, Case No. 18-22178 (RDD) (Bankr. SDNY, Jan. 18, 2019) (ECF No. 919) (same); *In re Aralez Pharmaceuticals US Inc.*, Case No. 18-12425 (MG) (Bankr. SDNY, Mar. 21, 2019) (ECF No. 590) (same).

17. As each of the Disputed Claims (i) does not establish that such claim is secured by a valid, perfected lien or other security interest in property of the Debtors' estates, (ii) does not satisfy the requirements for administrative expense priority under section 503(b), or (iii) does not satisfy the requirements for any other statutory priority under section 507(a), the Debtors seek entry of the Proposed Order reclassifying the Disputed Claims listed on **Exhibit A** to general unsecured claims.

Reservation of Rights

18. The Debtors hereby reserve the right to object in the future to any of the Disputed Claim subject to this Objection on any ground, and to amend, modify, and/or supplement this Objection to the extent an objection to a claim is not granted. A separate notice and hearing will be scheduled for any such objection.

Notice

- 19. Notice of this Objection has been provided in accordance with the procedures set forth in the *Amended Order Implementing Certain Notice and Case Management Procedures*, entered on November 1, 2018 (ECF No. 405) (the "Amended Case Management Order"). The Debtors respectfully submit that no further notice is required.
- 20. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

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WHEREFORE the Debtors respectfully request entry of the Proposed Order granting the relief requested herein and such other and further relief as is just.

Dated: October 19, 2021 New York, New York

/s/ Garrett A. Fail

WEIL, GOTSHAL & MANGES LLP 767 Fifth Avenue New York, New York 10153 Telephone: (212) 310-8000 Facsimile: (212) 310-8007 Ray C. Schrock, P.C. Jacqueline Marcus Garrett A. Fail Sunny Singh

Attorneys for Debtors and Debtors in Possession

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Exhibit A

Schedule of Disputed Claims

	Schedule of Disputed Claims to be Reclassified Affected		
Dismuted			
Ref #	Disputed Claims	Proof of	
	A&GS CONTRACTOR INC	Claim No. 12634	
	A-1 FIXIT SHOP	12634	
	ABRAMS, LAKISHA V.	14488	
	ABREU, CECILIA	12791	
	ABREU, CECILIA	13371	
	ADAMO, CARA B	9433	
	AGUILAR, DIANA	11078	
	AGUINAGA, JOHNNY A	18851	
9.	AIKINS, SCOTT RICHARD	20310	
	ALBRIGHT, TARA CHAUNISE	776	
	ALLEN, JOANESE R	16033	
	ALLISON MATTIE L	10352	
	ALOHILANI ORCHIDS, INC.	2362	
	AMERICA'S FRESH FOODS, INC.	6067	
	AMIAR, ABDELHAMID	18998 14272	
	ANDERSON, MARJORIE	9843	
۷. ۵	ANDERSON, STACY ANDERSON, SYLVIA	13788	
	ANDREWS, JAMES E	16089	
	ANTHONY, DORCAS D	15146	
	ANTOINE, WEDY	6293	
	ARELLANO, CASSANDRA	10310	
	ARISPE, DORA A	15117	
	ARIZPE, MARIA A	10490	
	ARNOLD, GARY R	10578	
	ASUELO, MARCIAL	14792	
	ASUELO, MARCIAL	14410	
	AUER, JOANN	18565	
	BADDING, DORIS	15609	
	BALOCAN, CORA	17630	
	BARNES, HORACE	10670 19627	
	BARNES, UNA D BARTON, SOPHIA A	12569	
	BATEMAN, NAJAH	18439	
	BEAM, JAMES A	9400	
	BEEBE, ELIZABETH M	11657	
	BELLO, SHAKIRUDEEN	10266	
	BERGER, KIMBERLY N	19767	
	BERTA, CINDY L	12945	
	BETTS, RYAN R.	14695	
11.	BISHOP, CHERYL	8963	
	BLK PROPERTY VENTURES, LLC	17679	
	BLUMBERG, MICHAEL	9319	
	BOCANEGRA, JIMMY	8364	
	BOCANEGRA, JIMMY	8409	
	BOCANEGRA, JIMMY	8709	
	BOCANEGRA, JIMMY	8880	
	BOS, DANA E BOS, DIANA	15788 4763	
	BRACKIN, ALICE B	11020	
	BRADLEY, SUSAN KAY	11841	
	BRADSHAW WESTWOOD TRUST	16451	
	BRANTLEY, MARJORIE	10390	
	BRESCH, JAMES E.	20084	
	BRESCHER, JAMIE	12568	
	BREWER, SHEILA	9546	
	BROADNAX , JACQUELINE D	13627	
	BRONSON, MARISSA A	8957	
9.	BROOKINS SR, LORNE	9860	
	BROWNE, MARILYN	19055	
	BRUNSTING, BLAIR	4518	
2.	BURNS, AMY	9100	

	Schedule of Disputed Claims to be Reclassified		
Ref	Disputed	Affected Proof of	
# 62	Claims BUTI, JUDITH L.	Claim No. 21621	
	BV USA ENTERPRISES INC	2060	
	BV USA ENTERPRISES INC.	294	
	BV USA ENTERPRISES INC.	297	
	BYRD, JUREEM K	12681	
	CAITO FOODS, LLC	12395	
	CALI CHIC	11037	
70.	CALN TOWNSHIP	9622	
	CALVIN, ANTHONY	8966	
	CAMPBELL, CHRISTOPHER M	10633	
	CANAS, ESTHER M.	13588	
	CAPITAL BUILDING SERVICES GROUP, INC	17587	
	CAPITAL BUILDING SERVICES GROUP, INC	18327	
	CAPITAL BUILDING SERVICES GROUP, INC	18726	
	CAPITAL BUILDING SERVICES GROUP, INC.	18081	
	CAPITAL BUILDING SERVICES GROUP, INC. CARBALLO, MANUELITA	18090 15256	
	CARIBBEAN LOTTERY SERVICES	15256 3595	
	CAROL, NAUD	11294	
	CARTER, WILLIAM	12737	
	CEVASCO, CLARA L.	11293	
	CHANNEY, JUWAN	19986	
	CHAPMAN, DEBRA	14779	
	CHAVEZ, OMAR	13504	
	CHERRY, JADA	13939	
	CHILES, JUANITA H	19086	
	CHIN, KARL A	17914	
	CITY OF BREA	18059	
	CITY OF DOWNEY	20252	
	CITY OF ESCONDIDO	19552	
	CITY OF GRAYLING	6489	
	CITY OF LOS ANGELES, OFFICE OF FINANCE	19913	
	CITY OF SANTA CLARITA	17939	
	CLARK, IESHIA N	11979	
_	CMM, LLC	10634 17906	
	COBARRUBIAS, ANTONIA	7875	
	COHEN, MICHAEL A	11993	
	COHEN PATRICIA B	12178	
	COLEMAN, MONTEZ	19503	
	COLMENARES, EUFROSINA	3169	
	COMERATE, SR., DOMINIC JOHN	4577	
105.	COMSTOCK, KENNETH	13518	
	CONNECTICUT NATURAL GAS CORPORATION	6607	
	CONTI, BIAGIO	19151	
	CONTINENTAL 51 FUND LIMITED PARTNERSHIP, A WISCONSIN LIMITED PARTNERSHIP	13168	
	CORBETT, MADISON	15099	
	CORBIN, SARAH	2466	
	COUNTEE, LINDA C	10713	
112.	COWARD, EVELYN	18838	
	CRAFTS, JOHN M CRAMER, TAMMY	14216 9094	
	CRAW, DEWEY A	13213	
	CRUZ, ROSIE V	18683	
	CULLITON, ANDREA M	11451	
	D'AMBROSIO, MICHAEL	19143	
	DANIEL, SHIRLEY	17671	
	DANIELS, DOUGLAS P	18592	
	DAVENPORT, JONATHAN DANIEL	1727	
	DAVIES, CHRISTOPHER	18540	
	DAVIS, CAROL B	14015	
	DAVIS, KIMBERLY R	18931	

	Schedule of Disputed Claims to be Reclassified		
		Affected	
Ref	•	Proof of	
125	DAVIS, STEVEN E	Claim No. 5996	
	DEAL, LUCILLE H	26152	
	DEMARACO, JENNIFER	19299	
	DENNIS, BEVERLY	20279	
129.	DESAI, KAMLESH R	17229	
	DEVORE, ALICIA A.	9786	
	DI CICCO, THOMAS	12065	
	DIAZ JIMENEZ, JAVIER	18623	
	DICKENSON, INGRID DIFEBO, REBECCA L	14910 12198	
	DOHMAN, AMIE L	16354	
	DOLLUS, GUITA	9685	
	DONALD, BRITTON	10058	
	DOOLEY, CARRIE R	11048	
	DUCKSWORTH, CORDERO	15079	
	DUCUSIN, ROWENA R	2206	
	DULING, REVELLE T	10099	
	DUNN, CAROL A DUNN, LETISHA	9921 18936	
	DURHAM SUPPLY INC.	8434	
	DURMMOND, DELOIS	19176	
	EARNEST, SUSAN	14785	
	EARNESTY, MISTY D	13714	
148.	EDMONDS, JEROME C	17166	
	EDWARDS, SIDNEY C	9438	
	EJAZ, SUE L	14550	
	ELDER, SARA E	16530	
	EPIC DESIGNERS LIMITED ESPINOZA, HECTOR	5961	
	EVANS, DEBORAH L	8622 6011	
	FABER, CHARLES	10736	
	FARTINI, MICHAEL	13396	
	FATHI AZZALARAB LLC	17674	
	FAVALE, JOSEPH	10237	
	FENSTER, JOVI Z	11726	
	FERGUSON, LAQUANDA	19118	
	FERRAN, TIMOTHY ALAN	9077	
	FERRI, LORRAINE M FIDEL, BENARD	10811 13556	
	FIFERLICK, DAWN K	10013	
	FLYNN, DENNIS	10765	
	FORMAN, DARYLE	11386	
	FORT COLLINS UTILITIES	19994	
	FOX, CLARK L	3895	
	FRANCIS, MILDRED	11762	
	FRANCO MANUFACTURING CO., INC.	6912	
	FRATRICH, STEPHEN J	11389	
	FREDERICK HART CO. INC. FREDERICK HART INC. DBA	1619 1203	
	FREDRICK, LINDA	18563	
	FRED'S SMALL ENGINE REPAIR	11446	
	FUELLING, TERRY	8302	
	GABERT, JUDITH A	13135	
178.	GARCIA, MARIA	6124	
	GARTNER, JONATHAN C	13808	
	GARVEN, EDWINA D	10538	
	GATOR OESTE OWNER, LLC	7798	
	GEARY, ELIZABETH S GENERAL INTERNATIONAL POWER PRODUCTS, LLC	10131	
	GEOG, CLINTON J	1751 1713	
	GILHUYS, MARSHA	11660	
	GILLETTE, JEFFREY R	12239	

	Schedule of Disputed Claims to be Reclassified		
		Affected	
Ref	Disputed	Proof of	
#	Claims	Claim No.	
	GLASSER-SCHWARTZ INVEST P/S PLAN GODFREY, ANDREW C	12131 11767	
	GODFREY, ANDREW C	4932	
	GOEHL, LAWANA R	11763	
	GOKALDAS EXPORTS LTD.	20155	
	GOLAY, LYNETTE R	14771	
	GONZALEZ , MARTIN	13273	
	GONZALEZ, ANA Y	19347	
195.	GONZALEZ, HECTOR L.	18372	
	GOODY PRODUCTS, SUBSIDIARY OF NEWELL BRANDS, INC.	6714	
	GORIN, TRECI S	17721	
	GRAFFEO, NICHOLAS	19092	
	GREEN, CHAD E	19602	
	GREEN, GEOFFREY K.	6261	
	GREEN, SCOTT M	11994	
202.	GREENUP, PAULA GREER III, RUSSELL T	16521	
	GREESON, JILLIAN J	2330 18892	
	GRIEGO, LORETTA S	9598	
	GROGNO, HEIDI I	10595	
	GROOME, DAVID A	10863	
	GROUPON, INC.	14912	
	GUERRA, JEAN M	13822	
	GUTIERREZ, MIGUEL VARGAS	16363	
211.	GUTIERREZ, RODRIGO A	19149	
212.	GWENDOLYN, DAVIS	20265	
	HAGEN, SARRA J	10403	
	HAHN, CRAIG A	11014	
	HALL, CAROLE A	12340	
	HALL, REBECCA R	15002	
	HALTER, SYLVIA	18880	
	HAMEL, ALAN R HAMILTON, JEFFREY	2257 9537	
	HAMM, MICHAEL	15066	
	HAMMOCK, DONALD M	1980	
	HAMOCK, DONALD M	9464	
	HANESWORTH, DANIEL J	8126	
	HARDING, EDWA	11971	
225.	HAYES, ATISA	4390	
226.	HEIVILIN, DEBRA J	10600	
	HELMS, RODNEY E	5451	
	HERNANDEZ, JOSE	17995	
	HOAGLAND, AARON L	17066	
	HOFMANN, JOSEPH A	13187	
	HOLGUIN, SYLVIA	13245	
	HOLLOWAY, FELICIA	9203	
	HOLMES, CAROL	10437	
	HONEYCUTT, AMY L HORACIO, FURLONG	18914	
	HOWARD, SANDRA	11964 18860	
	HUDAK, TRAVIS	2311	
	HUDDLESTON, RAMONA	8572	
	HUGHES, ALEXIS D	19673	
	HULETT, IRENE C.	7669	
	HULL, GRAYSON S.	14196	
	HULL, GRAYSON S.	14284	
	HYANNIS WATER SYSTEM	8133	
	ILCO SITE REMEDIATION GROUP	15964	
	ILLINOIS SCHOOL DISTRICT U-46	19977	
	INGRAM, ASHLEY C	12601	
	INTERNATIONAL DISTRIBUTORS DBA / SUMMIT INTERNATIONAL	20300	
248	ISOM, THOMAS	17400	

	Schedule of Disputed Claims to be Reclassified		
		Affected	
Ref	Disputed	Proof of	
#	Claims	Claim No.	
	JACKSON, STEPHEN C.	6287	
	JACKSON, WENDY	26480	
	JACKSON, YVONNE	18617	
	JACQUETEE, HENRY JASPER MUNICIPAL UTILITIES	20135 10311	
	JAURE, NICOLE	19460	
	JENNINGS, MICHELE L	15826	
	JOHN E NEWMAN / GEORGETOWN PROPERTIES C/O JL & JE NEWMAN SL & ST NEWMAN	19414	
	JOHNSON JEANNE	9769	
	JOHNSON, CASEY	12523	
	JOHNSON, KELLY L	15570	
260.	JOHNSON, MAJOR W.	14700	
261.	JOHNSON, MARILYN E	14549	
	JOHNSON, VICKI M	16491	
	JOHNSON, ZENOBIA L.	14352	
	JONES, BETTY J	11593	
	JONES, MARDA KAY	17163	
	JONES, VINCENT L.	12575	
	KAPPAROS, SANDY P	18976	
	KAROOIANNIS, CHRISTINA I KASPARIAN, LAUREEN A.	19009 14480	
	KASSNER, RACHEL A	11065	
	KEENS SERVICES, INC.	9154	
	KELLER, ROSEMARIE ELIZABETH	22578	
	KELLUM, KIERRA A	12255	
	KELLY, PEGGY	20515	
	KEPAA, FAITH	12606	
	KESSLÉR, JOAN	11950	
	KILLINGER, FRED R	18774	
	KOCANDA, CANDICE T	19678	
	KOLLARIK CATHERINE L	9528	
	KRISS, JANE	10586	
	KRUSZEWSKI , FRANK M	11770	
	KUNKEL SHARON M	13608	
	LAGUATAN, ROXANNE S.	5410	
	LAHEY, TIMOTHY P	10727	
	LAM, CORNELL K	10771	
	LANKFORD, DARYL G LAPAS, ANNETTE	11972 15093	
	LAVALLEY, ALBERT	10534	
	LAVRINOVICH YELENA	11675	
	LAWSON, LINDA P	13700	
	LECHNER, JAMES HAK SEON	12019	
	LEDFORD, TESLA A	19644	
	LEE, CHRISTOPHER B	2790	
294.	LEE, VELVA	18784	
	LENNOX, TIMOTHY ALLEN	17519	
	LEVIN, EDGAR	9401	
	LIBERTY MUTUAL INSURANCE COMPANY	14918	
	LIRANZO, CARLOS A.	2846	
	LISSER, ALEKSANDR	15076	
	LOPEZ, JESSE	20329	
	LOPEZ, SANDRA L LOSCH, NANCY L.	13687 18227	
	LOURDES TAMONDONG	20558	
	LU, XIAOCHANG	107	
	MACAULAY, TERRY AND KEVIN	15580	
	MACIAS KRISTINA J	9696	
	MADISON SUBURBAN UTILITY DIST	12002	
	MADISON SUBURBAN UTILITY DIST	12006	
	MADISON SUBURBAN UTILITY DIST	12076	
	MADISON SUBURBAN UTILITY DIST	12082	

	Schedule of Disputed Claims to be Reclassified		
Ref	Disputed	Affected Proof of	
#	Claims	Claim No.	
	MAHONEY, LUCY	10436	
	MALEK, BARBARA J	12305	
	MANCERA, JOSE E	17224	
	MANGA MANUEL E	10371	
	MANGIA-CUMMINGS, SUZZANN	26443	
	MARIA DEL CONSUELO AVALOS DE GAYTAN	11324	
317.	MARK PLAZA FIFTY L.P.	17340	
318.	MARTIN, FLOR S	18911	
	MARTIN, TAMESIA M	18764	
	MARTINEZ, BELINDA	1997	
	MARTINEZ, MARIA	18567	
	MASTALERZ, ELLEN T	17079	
	MATHISEN OPTOMETRY	19246	
	MATIAS, ROBERTO	10394	
	MCCAFFERY, DARLENE	3331	
	MCCAMMITT, ROB L MCCARSON, KIMBERLY	9777	
	,	3082	
	MCCARSON, KIMBERLY MCGOWIN, JAY M	9651 9001	
	MCINTOSH, JULIE L.	12984	
	MCINTOSH, TARA L	14821	
	MCNEAL, SHEAKILA	13902	
	MCNEELA, STEPHEN J	10698	
	MCS HEMET VALLEY CENTER LLC	16308	
	MEADORS, SAGE B	12212	
	MEIXNER, RONALD J	2499	
	MEJIA, ANGELICA M	16945	
	MELLAS, CHARLES EDWARD	4686	
	MERCADO, MARITZA	18844	
340.	MERVIN, JAMES A	22593	
	MIAMI-DADE COUNTY - RER-DERM	8425	
	MIAMI-DADE COUNTY-DERM	8456	
	MICKENS, ERRICA	15701	
	MILLER, ANDREW	13549	
	MILLS, WILLIE A	10972	
	MITCHELL, SHANNON H.	23212	
	MOBIN, MOHAMMAD	15053	
	MONGE, ANA	19813	
	MONROE , RICHARD MOODY, SCHNEAKA	12175 11999	
	MOORE, JAN		
	MORGAN, JEFF E.	13303 2799	
	MORRIS, RUBY	26505	
	MORRIS, STEVEN D.	9235	
	MORROW, SANDRA	9441	
	MOSSO, RONALD T.	12825	
	MP HOLDINGS, LLC	19628	
358.	MUELLER, KATHLEEN P	1966	
	MURPHY, DARLENE	13612	
360.	MUSSELMAN, THOMAS A	11722	
	NAKAHARA, CATHERINE	17366	
	NAVARRO, OSCAR	19388	
	NDUNYU, MARTIN	8615	
	NELSON, BRIAN L	7621	
	NELSON, NELECIA	16742	
	NELSON, WILLIE L	18628	
	NEWAY INTERNATIONAL INC	11431	
	NORTHWOODS SHOPPING CENTER, LLC	13355	
	NY COMMUNITY FINANCIAL LLC	11027	
	OESTREICH, EVAN R	17240	
1/1	OKAZAKI, MILTON F.	13336	
	OLOF, LIDEN	10502	

	Schedule of Disputed Claims to be Reclassified		
	·	Affected	
Ref	Disputed	Proof of	
#	Claims	Claim No.	
	ORNELAS, SYLVIA OWENS, LORETTA	20384 18760	
	PACHECO, DONAJI	17118	
	PAGE, KATRINA A	10792	
	PAGONE, ELAINE	4912	
	PARAGON CENTER, LLC	15762	
	PARKE, STARR L	18211	
	PARKS, ANTHONY J	11033	
381.	PARKS, ANTHONY J. PASTRANA, PEDRO J	11115 20278	
	PATTERSON, SHAWN	17647	
	PEREZ ALMODOVAR, JOSE G	18855	
	PEREZ, ROSARIO EDITH	6076	
	PERLIK, CHERI	9037	
	PERU K-M COMPANY, LLC	14851	
	PICKNER, NANCY	13740	
	POLISE, CONCETTA	6137	
	POWELL, TANYA PR FINANCING LIMITED PARTNERSHIP (FRANCIS SCOTT KEY)	14315 19566	
	PREMIER PRODUCTS LLC	10724	
	PREUDHOMME, WENDY A	18192	
	PRICE, HILISHA	18064	
	RAINES, DANIELLE	18743	
	RALOWSKI, MARY	10577	
	RAMER MICHAEL L	11754	
	RAMIREZ, NAYELI	15149	
	RASCHE, SHANE	18697 12282	
	RELIFORD, ERMA RHEAULT, STEVEN R	11498	
	RHODE ISLAND TEXTILE CO	6674	
	RICHARDSON CARLISLE, FLORENCE A.	22399	
	RICHTER, SABRINA	12631	
	RIVARD, ANDRE A	14461	
	ROBERTSON, PIA	18095	
	ROCKETT, DELLAREESE	14580	
	RODRIGUEZ, RONALD G ROGAL, ELIZABETH	11687 10430	
	ROGERS, DORIS	20147	
	ROTH, JEFFREY E	10971	
	ROUNDS, SHARON	16045	
	ROUSSET, RUBEN	12633	
	ROVETO, DIANE	10450	
	RURAL KING REALTY, LLC	20191	
	RURAL KING REALTY, LLC	20192	
	RURAL KING REALTY, LLC RURAL KING REALTY, LLC	20198 20199	
	RUSNAK, ROXANE N	14732	
	RUTKOWSKI, JENNIFER M	14528	
	SABOL, PAULA R	15789	
422.	SACCO, ZAHILIA	13026	
	SALAHUDDIN, SHAIFAH	16344	
	SALAHUDDIN, SHAIFAH	16477	
	SALAZAR, MARTHA	14212	
	SANCHEZ, MERCEDES SANDERS, VERNAIL C	19828 19275	
	SANTIAGO BRENDA	19275	
	SAUER, ROLAND R	6514	
	SCHELL, DEBRA K	11639	
	SCHMIDT, CHERYL D	15832	
432.	SCHOGGINS, WENDY LARSON	5580	
433.	SCHUMAN, LINDA	19632	
434	SCOTT HOBSON, TRUSTEE OF SCOTT HOBSON REVOCABLE TRUST	12755	

	Schedule of Disputed Claims to be Reclassified	
		Affected
Ref	Disputed	Proof of
#	Claims	Claim No.
435.	SCREEN ACTORS GUILD-AMERICAN FEDERATION OF TELEVISION AND RADIO ARTISTS	17559
436.	SCREEN ACTORS GUILD-AMERICAN FEDERATION OF TELEVISION AND RADIO ARTISTS	17697
437.	SCREEN ACTORS GUILD-AMERICAN FEDERATION OF TELEVISION AND RADIO ARTISTS	17922
438.	SECCO SHIRLEY A	13399
439.	SECCO, SHIRLEY A	14863
440.	SERRANO-ALATORRE, IRMA Y	15123
441.	SHINE NISHA	19539
442.	SHUSTER, DOUG	20274
443.	SIMPSON, CAMBRIA	14387
444.	WATKINS, CONYUS A	9084
445.	WAY STREET LLC	14458
446.	WEAKLEY, SARAH	8986
447.	WHITEMAK ASSOCIATES, A PENNSYLVANIA LIMITED PARTNERSHIP	13234
448.	WIEDEMANN, LINDA D	13131
449.	WIENM PROPERTIES	12516
450.	WILEY, ALAN	15735
451.	WILLETT, CHRISTOPHER J	18429
452.	WILLIAMS, DORIS	10572
453.	WILLIAMS, JOSEPH	8619
454.	WILLIAMS, MARJORIE	26439
	WOOD, DAVID DONALD	9765
456.	WRIGHT, MARQUELLA	15813

Exhibit B

Proposed Order

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

-----X

In re : Chapter 11

SEARS HOLDINGS CORPORATION, et al., : Case No. 18-23538 (RDD)

Debtors.¹ : (Jointly Administered)

-----X

ORDER GRANTING DEBTORS' THIRTY-SEVENTH OMNIBUS OBJECTION TO PROOFS OF CLAIM (RECLASSIFICATION)

Upon the *Debtors' Thirty-Seventh Omnibus Objection to Proofs of Claim (Reclassifying Claims)*, filed on October 19, 2021 (the "**Objection**"),² of Sears Holdings Corporation and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the "**Debtors**"), pursuant to section 502 under title 11 of the United States Code (the "**Bankruptcy Code**"), and Rule 3007 of the Federal Rules of Bankruptcy Procedures (the "**Bankruptcy Rules**"), all as more fully set forth in the Objection; and the Bankruptcy Court having jurisdiction to consider the Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157(a)-(b) and 1334 and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and consideration

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxSery, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR - Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is c/o M-III Partners, LP, 1700 Broadway, 19th Floor, New York, NY 10019.

² Capitalized terms not otherwise herein defined shall have the meanings ascribed to such terms in the Objection.

of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Bankruptcy Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the relief requested in the Objection having been provided, and it appearing that no other or further notice need be provided in accordance with the Amended Case Management Order; and such notice having been adequate and appropriate under the circumstances, and it appearing that other or further notice need be provided; and the Bankruptcy Court having held a hearing to consider the relief requested in the Objection on _____ (the "Hearing"); and upon the record of the Hearing, and upon all of the proceedings had before the Bankruptcy Court; and the Bankruptcy Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT

- 1. The Objection is granted.
- 2. Pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, each Proof of Claim listed on **Exhibit 1** annexed hereto and each asserted claim associated therewith (collectively, the "**Disputed Claims**") is reclassified in its entirety to a general unsecured claim.
- 3. This Order shall not be deemed to waive, impair, release, or effect on any claims, causes of action the Debtors may hold against the Claimants, including but not limited to, claims under chapter 5 of the Bankruptcy Code, and all claims and causes of action against such Claimants shall be expressly preserved.
- 4. The rights of the Debtors to assert further objections to the Disputed Claims, in whole or in part, and on any basis, are fully preserved.
- 5. The Debtors, the Debtors' claims and noticing agent, Prime Clerk, and the Clerk of this Bankruptcy Court are authorized to take all actions necessary or appropriate to give effect to this Order.

	6. The terms an	d conditions of this Order are effective immediately upon entr
Dated:	, 2021	
	White Plains, New York	
		HONORABLE ROBERT D. DRAIN
		UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

Disputed Claims

	Schedule of Disputed Claims to be Reclassified		
Def	Diamidad	Affected	
Ref #	Disputed Claims	Proof of	
	A&GS CONTRACTOR INC	Claim No. 12634	
	A-1 FIXIT SHOP	12634	
	ABRAMS, LAKISHA V.	14488	
	ABREU, CECILIA	12791	
	ABREU, CECILIA	13371	
	ADAMO, CARA B	9433	
	AGUILAR, DIANA	11078	
	AGUINAGA, JOHNNY A	18851	
9.	AIKINS, SCOTT RICHARD	20310	
	ALBRIGHT, TARA CHAUNISE	776	
	ALLEN, JOANESE R	16033	
	ALLISON MATTIE L	10352	
	ALOHILANI ORCHIDS, INC.	2362	
	AMERICA'S FRESH FOODS, INC.	6067	
	AMIAR, ABDELHAMID	18998 14272	
	ANDERSON, MARJORIE	9843	
۷. ۵	ANDERSON, STACY ANDERSON, SYLVIA	13788	
	ANDREWS, JAMES E	16089	
	ANTHONY, DORCAS D	15146	
	ANTOINE, WEDY	6293	
	ARELLANO, CASSANDRA	10310	
	ARISPE, DORA A	15117	
	ARIZPE, MARIA A	10490	
	ARNOLD, GARY R	10578	
	ASUELO, MARCIAL	14792	
	ASUELO, MARCIAL	14410	
	AUER, JOANN	18565	
	BADDING, DORIS	15609	
	BALOCAN, CORA	17630	
	BARNES, HORACE	10670 19627	
	BARNES, UNA D BARTON, SOPHIA A	12569	
	BATEMAN, NAJAH	18439	
	BEAM, JAMES A	9400	
	BEEBE, ELIZABETH M	11657	
	BELLO, SHAKIRUDEEN	10266	
	BERGER, KIMBERLY N	19767	
	BERTA, CINDY L	12945	
	BETTS, RYAN R.	14695	
11.	BISHOP, CHERYL	8963	
	BLK PROPERTY VENTURES, LLC	17679	
	BLUMBERG, MICHAEL	9319	
	BOCANEGRA, JIMMY	8364	
	BOCANEGRA, JIMMY	8409	
	BOCANEGRA, JIMMY	8709	
	BOCANEGRA, JIMMY	8880	
	BOS, DANA E BOS, DIANA	15788 4763	
	BRACKIN, ALICE B	11020	
	BRADLEY, SUSAN KAY	11841	
	BRADSHAW WESTWOOD TRUST	16451	
	BRANTLEY, MARJORIE	10390	
	BRESCH, JAMES E.	20084	
	BRESCHER, JAMIE	12568	
	BREWER, SHEILA	9546	
	BROADNAX , JACQUELINE D	13627	
	BRONSON, MARISSA A	8957	
9.	BROOKINS SR, LORNE	9860	
	BROWNE, MARILYN	19055	
	BRUNSTING, BLAIR	4518	
2.	BURNS, AMY	9100	

	Schedule of Disputed Claims to be Reclassified		
Ref	Disputed	Affected Proof of	
# 62	Claims BUTI, JUDITH L.	Claim No. 21621	
	BV USA ENTERPRISES INC	2060	
	BV USA ENTERPRISES INC.	294	
	BV USA ENTERPRISES INC.	297	
	BYRD, JUREEM K	12681	
	CAITO FOODS, LLC	12395	
	CALI CHIC	11037	
70.	CALN TOWNSHIP	9622	
	CALVIN, ANTHONY	8966	
	CAMPBELL, CHRISTOPHER M	10633	
	CANAS, ESTHER M.	13588	
	CAPITAL BUILDING SERVICES GROUP, INC	17587	
	CAPITAL BUILDING SERVICES GROUP, INC	18327	
	CAPITAL BUILDING SERVICES GROUP, INC	18726	
	CAPITAL BUILDING SERVICES GROUP, INC.	18081	
	CAPITAL BUILDING SERVICES GROUP, INC. CARBALLO, MANUELITA	18090 15256	
	CARIBBEAN LOTTERY SERVICES	15256 3595	
	CAROL, NAUD	11294	
	CARTER, WILLIAM	12737	
	CEVASCO, CLARA L.	11293	
	CHANNEY, JUWAN	19986	
	CHAPMAN, DEBRA	14779	
	CHAVEZ, OMAR	13504	
	CHERRY, JADA	13939	
	CHILES, JUANITA H	19086	
	CHIN, KARL A	17914	
	CITY OF BREA	18059	
	CITY OF DOWNEY	20252	
	CITY OF ESCONDIDO	19552	
	CITY OF GRAYLING	6489	
	CITY OF LOS ANGELES, OFFICE OF FINANCE	19913	
	CITY OF SANTA CLARITA	17939	
	CLARK, IESHIA N	11979	
_	CMM, LLC	10634 17906	
	COBARRUBIAS, ANTONIA	7875	
	COHEN, MICHAEL A	11993	
	COHEN PATRICIA B	12178	
	COLEMAN, MONTEZ	19503	
	COLMENARES, EUFROSINA	3169	
	COMERATE, SR., DOMINIC JOHN	4577	
105.	COMSTOCK, KENNETH	13518	
	CONNECTICUT NATURAL GAS CORPORATION	6607	
	CONTI, BIAGIO	19151	
	CONTINENTAL 51 FUND LIMITED PARTNERSHIP, A WISCONSIN LIMITED PARTNERSHIP	13168	
	CORBETT, MADISON	15099	
	CORBIN, SARAH	2466	
	COUNTEE, LINDA C	10713	
112.	COWARD, EVELYN	18838	
	CRAFTS, JOHN M CRAMER, TAMMY	14216 9094	
	CRAW, DEWEY A	13213	
	CRUZ, ROSIE V	18683	
	CULLITON, ANDREA M	11451	
	D'AMBROSIO, MICHAEL	19143	
	DANIEL, SHIRLEY	17671	
	DANIELS, DOUGLAS P	18592	
	DAVENPORT, JONATHAN DANIEL	1727	
	DAVIES, CHRISTOPHER	18540	
	DAVIS, CAROL B	14015	
	DAVIS, KIMBERLY R	18931	

	Schedule of Disputed Claims to be Reclassified		
		Affected	
Ref	•	Proof of	
125	DAVIS, STEVEN E	Claim No. 5996	
	DEAL, LUCILLE H	26152	
	DEMARACO, JENNIFER	19299	
	DENNIS, BEVERLY	20279	
129.	DESAI, KAMLESH R	17229	
	DEVORE, ALICIA A.	9786	
	DI CICCO, THOMAS	12065	
	DIAZ JIMENEZ, JAVIER	18623	
	DICKENSON, INGRID DIFEBO, REBECCA L	14910 12198	
	DOHMAN, AMIE L	16354	
	DOLLUS, GUITA	9685	
	DONALD, BRITTON	10058	
	DOOLEY, CARRIE R	11048	
	DUCKSWORTH, CORDERO	15079	
	DUCUSIN, ROWENA R	2206	
	DULING, REVELLE T	10099	
	DUNN, CAROL A DUNN, LETISHA	9921 18936	
	DURHAM SUPPLY INC.	8434	
	DURMMOND, DELOIS	19176	
	EARNEST, SUSAN	14785	
	EARNESTY, MISTY D	13714	
148.	EDMONDS, JEROME C	17166	
	EDWARDS, SIDNEY C	9438	
	EJAZ, SUE L	14550	
	ELDER, SARA E	16530	
	EPIC DESIGNERS LIMITED ESPINOZA, HECTOR	5961	
	EVANS, DEBORAH L	8622 6011	
	FABER, CHARLES	10736	
	FARTINI, MICHAEL	13396	
	FATHI AZZALARAB LLC	17674	
	FAVALE, JOSEPH	10237	
	FENSTER, JOVI Z	11726	
	FERGUSON, LAQUANDA	19118	
	FERRAN, TIMOTHY ALAN	9077	
	FERRI, LORRAINE M FIDEL, BENARD	10811 13556	
	FIFERLICK, DAWN K	10013	
	FLYNN, DENNIS	10765	
	FORMAN, DARYLE	11386	
	FORT COLLINS UTILITIES	19994	
	FOX, CLARK L	3895	
	FRANCIS, MILDRED	11762	
	FRANCO MANUFACTURING CO., INC.	6912	
	FRATRICH, STEPHEN J	11389	
	FREDERICK HART CO. INC. FREDERICK HART INC. DBA	1619 1203	
	FREDRICK, LINDA	18563	
	FRED'S SMALL ENGINE REPAIR	11446	
	FUELLING, TERRY	8302	
	GABERT, JUDITH A	13135	
178.	GARCIA, MARIA	6124	
	GARTNER, JONATHAN C	13808	
	GARVEN, EDWINA D	10538	
	GATOR OESTE OWNER, LLC	7798	
	GEARY, ELIZABETH S GENERAL INTERNATIONAL POWER PRODUCTS, LLC	10131	
	GEOG, CLINTON J	1751 1713	
	GILHUYS, MARSHA	11660	
	GILLETTE, JEFFREY R	12239	

	Schedule of Disputed Claims to be Reclassified		
		Affected	
Ref	Disputed	Proof of	
#	Claims	Claim No.	
	GLASSER-SCHWARTZ INVEST P/S PLAN GODFREY, ANDREW C	12131 11767	
	GODFREY, ANDREW C	4932	
	GOEHL, LAWANA R	11763	
	GOKALDAS EXPORTS LTD.	20155	
	GOLAY, LYNETTE R	14771	
	GONZALEZ , MARTIN	13273	
	GONZALEZ, ANA Y	19347	
195.	GONZALEZ, HECTOR L.	18372	
	GOODY PRODUCTS, SUBSIDIARY OF NEWELL BRANDS, INC.	6714	
	GORIN, TRECI S	17721	
	GRAFFEO, NICHOLAS	19092	
	GREEN, CHAD E	19602	
	GREEN, GEOFFREY K.	6261	
	GREEN, SCOTT M	11994	
202.	GREENUP, PAULA GREER III, RUSSELL T	16521	
	GREESON, JILLIAN J	2330 18892	
	GRIEGO, LORETTA S	9598	
	GROGNO, HEIDI I	10595	
	GROOME, DAVID A	10863	
	GROUPON, INC.	14912	
	GUERRA, JEAN M	13822	
	GUTIERREZ, MIGUEL VARGAS	16363	
211.	GUTIERREZ, RODRIGO A	19149	
212.	GWENDOLYN, DAVIS	20265	
	HAGEN, SARRA J	10403	
	HAHN, CRAIG A	11014	
	HALL, CAROLE A	12340	
	HALL, REBECCA R	15002	
	HALTER, SYLVIA	18880	
	HAMEL, ALAN R HAMILTON, JEFFREY	2257 9537	
	HAMM, MICHAEL	15066	
	HAMMOCK, DONALD M	1980	
	HAMOCK, DONALD M	9464	
	HANESWORTH, DANIEL J	8126	
	HARDING, EDWA	11971	
225.	HAYES, ATISA	4390	
226.	HEIVILIN, DEBRA J	10600	
	HELMS, RODNEY E	5451	
	HERNANDEZ, JOSE	17995	
	HOAGLAND, AARON L	17066	
	HOFMANN, JOSEPH A	13187	
	HOLGUIN, SYLVIA	13245	
	HOLLOWAY, FELICIA	9203	
	HOLMES, CAROL	10437	
	HONEYCUTT, AMY L HORACIO, FURLONG	18914	
	HOWARD, SANDRA	11964 18860	
	HUDAK, TRAVIS	2311	
	HUDDLESTON, RAMONA	8572	
	HUGHES, ALEXIS D	19673	
	HULETT, IRENE C.	7669	
	HULL, GRAYSON S.	14196	
	HULL, GRAYSON S.	14284	
	HYANNIS WATER SYSTEM	8133	
	ILCO SITE REMEDIATION GROUP	15964	
	ILLINOIS SCHOOL DISTRICT U-46	19977	
	INGRAM, ASHLEY C	12601	
	INTERNATIONAL DISTRIBUTORS DBA / SUMMIT INTERNATIONAL	20300	
248	ISOM, THOMAS	17400	

	Schedule of Disputed Claims to be Reclassified		
		Affected	
Ref	Disputed	Proof of	
#	Claims	Claim No.	
	JACKSON, STEPHEN C.	6287	
	JACKSON, WENDY	26480	
	JACKSON, YVONNE	18617	
	JACQUETEE, HENRY JASPER MUNICIPAL UTILITIES	20135 10311	
	JAURE, NICOLE	19460	
	JENNINGS, MICHELE L	15826	
	JOHN E NEWMAN / GEORGETOWN PROPERTIES C/O JL & JE NEWMAN SL & ST NEWMAN	19414	
	JOHNSON JEANNE	9769	
	JOHNSON, CASEY	12523	
	JOHNSON, KELLY L	15570	
260.	JOHNSON, MAJOR W.	14700	
261.	JOHNSON, MARILYN E	14549	
	JOHNSON, VICKI M	16491	
	JOHNSON, ZENOBIA L.	14352	
	JONES, BETTY J	11593	
	JONES, MARDA KAY	17163	
	JONES, VINCENT L.	12575	
	KAPPAROS, SANDY P	18976	
	KAROOIANNIS, CHRISTINA I KASPARIAN, LAUREEN A.	19009 14480	
	KASSNER, RACHEL A	11065	
	KEENS SERVICES, INC.	9154	
	KELLER, ROSEMARIE ELIZABETH	22578	
	KELLUM, KIERRA A	12255	
	KELLY, PEGGY	20515	
	KEPAA, FAITH	12606	
	KESSLÉR, JOAN	11950	
	KILLINGER, FRED R	18774	
	KOCANDA, CANDICE T	19678	
	KOLLARIK CATHERINE L	9528	
	KRISS, JANE	10586	
	KRUSZEWSKI , FRANK M	11770	
	KUNKEL SHARON M	13608	
	LAGUATAN, ROXANNE S.	5410	
	LAHEY, TIMOTHY P	10727	
	LAM, CORNELL K	10771	
	LANKFORD, DARYL G LAPAS, ANNETTE	11972 15093	
	LAVALLEY, ALBERT	10534	
	LAVRINOVICH YELENA	11675	
	LAWSON, LINDA P	13700	
	LECHNER, JAMES HAK SEON	12019	
	LEDFORD, TESLA A	19644	
	LEE, CHRISTOPHER B	2790	
294.	LEE, VELVA	18784	
	LENNOX, TIMOTHY ALLEN	17519	
	LEVIN, EDGAR	9401	
	LIBERTY MUTUAL INSURANCE COMPANY	14918	
	LIRANZO, CARLOS A.	2846	
	LISSER, ALEKSANDR	15076	
	LOPEZ, JESSE	20329	
	LOPEZ, SANDRA L LOSCH, NANCY L.	13687 18227	
	LOURDES TAMONDONG	20558	
	LU, XIAOCHANG	107	
	MACAULAY, TERRY AND KEVIN	15580	
	MACIAS KRISTINA J	9696	
	MADISON SUBURBAN UTILITY DIST	12002	
	MADISON SUBURBAN UTILITY DIST	12006	
	MADISON SUBURBAN UTILITY DIST	12076	
	MADISON SUBURBAN UTILITY DIST	12082	

	Schedule of Disputed Claims to be Reclassified	A27 1
Ref	Disputed	Affected Proof of
#	Claims	Claim No.
	MAHONEY, LUCY	10436
	MALEK, BARBARA J	12305
	MANCERA, JOSE E	17224
	MANGA MANUEL E	10371
	MANGIA-CUMMINGS, SUZZANN	26443
	MARIA DEL CONSUELO AVALOS DE GAYTAN	11324
317.	MARK PLAZA FIFTY L.P.	17340
318.	MARTIN, FLOR S	18911
	MARTIN, TAMESIA M	18764
	MARTINEZ, BELINDA	1997
	MARTINEZ, MARIA	18567
	MASTALERZ, ELLEN T	17079
	MATHISEN OPTOMETRY	19246
	MATIAS, ROBERTO	10394
	MCCAFFERY, DARLENE	3331
	MCCAMMITT, ROB L MCCARSON, KIMBERLY	9777 3082
	MCCARSON, KIMBERLY MCCARSON, KIMBERLY	3082 9651
	MCGOWIN, JAY M	9001
	MCINTOSH, JULIE L.	12984
	MCINTOSH, TARA L	14821
	MCNEAL, SHEAKILA	13902
	MCNEELA, STEPHEN J	10698
	MCS HEMET VALLEY CENTER LLC	16308
	MEADORS, SAGE B	12212
336.	MEIXNER, RONALD J	2499
	MEJIA, ANGELICA M	16945
	MELLAS, CHARLES EDWARD	4686
	MERCADO, MARITZA	18844
	MERVIN, JAMES A	22593
	MIAMI-DADE COUNTY - RER-DERM	8425
	MIAMI-DADE COUNTY-DERM	8456
	MICKENS, ERRICA	15701
	MILLER, ANDREW	13549
	MILLS, WILLIE A MITCHELL, SHANNON H.	10972 23212
	MOBIN, MOHAMMAD	15053
	MONGE, ANA	19813
	MONROE , RICHARD	12175
	MOODY, SCHNEAKA	11999
	MOORE, JAN	13303
	MORGAN, JEFF E.	2799
353.	MORRIS, RUBY	26505
354.	MORRIS, STEVEN D.	9235
	MORROW, SANDRA	9441
	MOSSO, RONALD T.	12825
	MP HOLDINGS, LLC	19628
	MUELLER, KATHLEEN P	1966
	MURPHY, DARLENE	13612
	MUSSELMAN, THOMAS A	11722
	NAKAHARA, CATHERINE NAVARRO. OSCAR	17366
	NAVARRO, OSCAR NDUNYU, MARTIN	19388 8615
	NELSON, BRIAN L	7621
	NELSON, NELECIA	16742
	NELSON, WILLIE L	18628
	NEWAY INTERNATIONAL INC	11431
	NORTHWOODS SHOPPING CENTER, LLC	13355
	NY COMMUNITY FINANCIAL LLC	11027
	OESTREICH, EVAN R	17240
	OKAZAKI, MILTON F.	13336
	OLOF, LIDEN	10502

	Schedule of Disputed Claims to be Reclassified				
	·	Affected			
Ref	Disputed	Proof of			
#	Claims	Claim No.			
	ORNELAS, SYLVIA OWENS, LORETTA	20384 18760			
	PACHECO, DONAJI	17118			
	PAGE, KATRINA A	10792			
	PAGONE, ELAINE	4912			
	PARAGON CENTER, LLC	15762			
	PARKE, STARR L	18211			
	PARKS, ANTHONY J	11033			
381.	PARKS, ANTHONY J. PASTRANA, PEDRO J	11115 20278			
	PATTERSON, SHAWN	17647			
	PEREZ ALMODOVAR, JOSE G	18855			
	PEREZ, ROSARIO EDITH	6076			
	PERLIK, CHERI	9037			
	PERU K-M COMPANY, LLC	14851			
	PICKNER, NANCY	13740			
	POLISE, CONCETTA	6137			
	POWELL, TANYA PR FINANCING LIMITED PARTNERSHIP (FRANCIS SCOTT KEY)	14315 19566			
	PREMIER PRODUCTS LLC	10724			
	PREUDHOMME, WENDY A	18192			
	PRICE, HILISHA	18064			
	RAINES, DANIELLE	18743			
	RALOWSKI, MARY	10577			
	RAMER MICHAEL L	11754			
	RAMIREZ, NAYELI	15149			
	RASCHE, SHANE	18697 12282			
	RELIFORD, ERMA RHEAULT, STEVEN R	11498			
	RHODE ISLAND TEXTILE CO	6674			
	RICHARDSON CARLISLE, FLORENCE A.	22399			
	RICHTER, SABRINA	12631			
	RIVARD, ANDRE A	14461			
	ROBERTSON, PIA	18095			
	ROCKETT, DELLAREESE	14580			
	RODRIGUEZ, RONALD G ROGAL, ELIZABETH	11687 10430			
	ROGERS, DORIS	20147			
	ROTH, JEFFREY E	10971			
	ROUNDS, SHARON	16045			
	ROUSSET, RUBEN	12633			
	ROVETO, DIANE	10450			
	RURAL KING REALTY, LLC	20191			
	RURAL KING REALTY, LLC	20192			
	RURAL KING REALTY, LLC RURAL KING REALTY, LLC	20198 20199			
	RUSNAK, ROXANE N	14732			
	RUTKOWSKI, JENNIFER M	14528			
	SABOL, PAULA R	15789			
422.	SACCO, ZAHILIA	13026			
	SALAHUDDIN, SHAIFAH	16344			
	SALAHUDDIN, SHAIFAH	16477			
	SALAZAR, MARTHA	14212			
	SANCHEZ, MERCEDES SANDERS, VERNAIL C	19828 19275			
	SANTIAGO BRENDA	19275			
	SAUER, ROLAND R	6514			
	SCHELL, DEBRA K	11639			
	SCHMIDT, CHERYL D	15832			
432.	SCHOGGINS, WENDY LARSON	5580			
	SCHUMAN, LINDA	19632			
434.	SCOTT HOBSON, TRUSTEE OF SCOTT HOBSON REVOCABLE TRUST	12755			

	Schedule of Disputed Claims to be Reclassified	
		Affected
Ref	Disputed	Proof of
#	Claims	Claim No.
435.	SCREEN ACTORS GUILD-AMERICAN FEDERATION OF TELEVISION AND RADIO ARTISTS	17559
436.	SCREEN ACTORS GUILD-AMERICAN FEDERATION OF TELEVISION AND RADIO ARTISTS	17697
437.	SCREEN ACTORS GUILD-AMERICAN FEDERATION OF TELEVISION AND RADIO ARTISTS	17922
438.	SECCO SHIRLEY A	13399
439.	SECCO, SHIRLEY A	14863
440.	SERRANO-ALATORRE, IRMA Y	15123
441.	SHINE NISHA	19539
442.	SHUSTER, DOUG	20274
443.	SIMPSON, CAMBRIA	14387
444.	WATKINS, CONYUS A	9084
445.	WAY STREET LLC	14458
446.	WEAKLEY, SARAH	8986
447.	WHITEMAK ASSOCIATES, A PENNSYLVANIA LIMITED PARTNERSHIP	13234
448.	WIEDEMANN, LINDA D	13131
449.	WIENM PROPERTIES	12516
450.	WILEY, ALAN	15735
451.	WILLETT, CHRISTOPHER J	18429
452.	WILLIAMS, DORIS	10572
453.	WILLIAMS, JOSEPH	8619
454.	WILLIAMS, MARJORIE	26439
	WOOD, DAVID DONALD	9765
456.	WRIGHT, MARQUELLA	15813